UNITED STATES TAX COURT WASHINGTON, DC 20217

| RICHARD J. DAVIS & BETTY DAVIS, |) | |
|-----------------------------------|--------------|----------|
| Petitioner(s), |)) | |
| V. |) Docket No. | 22483-12 |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| Respondent |)) | |

ORDER

This case was tried at the Court's session in Chicago, Illinois, on December 2, 2013. On January 21, 2014, respondent filed a motion for entry of decision stating that petitioners did not sing and return the decision documents.

Upon due consideration, it is

ORDERED that on or before February 19, 2014, petitioners shall file an objection, if any, to respondent's motion. Failure to comply with this order may result in the granting of respondent's motion or other action as the Court deems appropriate.

(Signed) Kathleen Kerrigan Judge

Dated: Washington, D.C. January 29, 2014